

Form 210A (10/06)

United States Bankruptcy Court

SOUTHERN District Of NEW YORK

In re LEHMAN BROTHERS INC,

Case No. 08-13555 (JMP)

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a).
Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the
transfer, other than for security, of the claim referenced in this evidence and notice.

CVI GVF Luxembourg Fourteen S.a.r.l.

Name of Transferee

VisionGain China Absolute Return Master Fund

Name of Transferor

Name and Address where notices to transferee
should be sent: c/o CarVal Investors UK Limited
Knowle Hill Park

Fairmile Lane
Cobham
Surrey KT11 2PD
United Kingdom

Phone: _____

Last Four Digits of Acct #: _____

Court Claim # (if known): 33604

Amount of Claim: \$23,155,004.94

Date Claim Filed: September 22, 2009

Phone: _____

Last Four Digits of Acct. #: _____

Name and Address where transferee payments
should be sent (if different from above):

Phone: _____

Last Four Digits of Acct #: _____

I declare under penalty of perjury that the information provided in this notice is true and correct to the
best of my knowledge and belief.

By: /s/ David Short
Transferee/Transferee's Agent

Date: January 19, 2011

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

EXHIBIT D

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

Ch-11 LEHMAN BROTHERS HOLDINGS, INC.

Debtor

Case No. 08-13555

Chapter 11

**NOTICE OF TRANSFER OF CLAIM
PURSUANT TO RULE 3001(e)**

PLEASE TAKE NOTICE that any and all claims of VisionGain China Absolute Return Master Fund. ("Assignor") that are scheduled by the Debtor(s) and or filed as an original or amended Proof of Claim against the Debtor(s), including but not limited to the following:

Proof of Claim Amount	Proof of Claim No.
\$23,155,004.94	33604

have been transferred and assigned to CVI GVF Luxembourg Fourteen S.á r.l. ("Assignee"). The signature of Assignor on this document is evidence of the transfer of the claims and all rights thereto.

Assignor hereby waives any notice or hearing requirements imposed by Rule 3001 of the Bankruptcy Rules, and stipulates that an order may be entered recognizing this Assignment as an unconditional assignment and the Assignee herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to the Assignee.

ASSIGNEE: CVI GVF Luxembourg Fourteen S.á
r.l.

Address: c/o CarVal Investors UK Limited
Knowle Hill Park
Fairmile Lane
Cobham
Surrey KT11 2PD
United Kingdom

BY CARVAL INVESTORS UK LIMITED

Signature: 

Name: DAVID SHORT

Title: OPERATIONS MANAGER

Date: 17/9/10

ASSIGNOR: VisionGain China Absolute Return
Master Fund

Address: Seward & Kissel LLP
Attn: Justin L. Shearer, Esq.
One Battery Park Plaza
New York, NY 10004

Signature: 

Name: So Shuk Man Tina

Title: Director

Date: September 6 2010